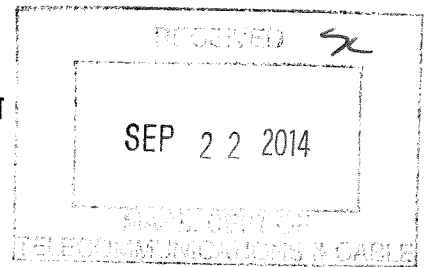


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OF COUNSEL
SPITZER, CHRISTOPHER & ARVANITES
27 LOWELL STREET
PEABODY, MA 01960

September 19, 2014

Via First-Class Mail & Email

Catrice C. Williams
Dept. of Telecommunications and Cable
1000 Washington Street, 8th Fl., Suite 820
Boston, MA 02118-6500

Re: Comcast of Massachusetts III, Inc. v. Peabody Municipal Light Plant, et al
Docket No. 14-2

Dear Ms. Williams:

Enclosed herewith please find Peabody Municipal Light Plant and Peabody Municipal Lighting Commission's Response to the Department of Public Utilities' First Set of Information Requests.

Thank you.

Very truly yours,

Philip T. Durkin

PTD/ldn
Enclosure

cc: 14-2 Service List

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND CABLE**

Comcast of Massachusetts III, Inc.	}	
Complainant	}	
	}	
v.	}	D.T.C. 14-2
	}	
Peabody Municipal Light Plant and Peabody	}	
Municipal Lighting Commission,	}	
Respondents	}	

**PEABODY MUNICIPAL LIGHT PLANT AND PEABODY MUNICIPAL LIGHTING
COMMISSION'S RESPONSE TO THE DEPARTMENT OF PUBLIC UTILITIES'
FIRST SET OF INFORMATION REQUESTS**

Pursuant to M.G.L. c. 30A, 220 C.M.R. § 1.00, Peabody Municipal Light Plant and Peabody Municipal Lighting Commission (collectively, "PMLP") hereby respond and object to the Department of Public Utilities' First Set of Information Requests (the "Requests") as follows:

PMLP's Responses to the Requests are based on information as of this time and are made without prejudice to PMLP's right to supplement these Responses or to assert additional objections should PMLP discover additional information or grounds for objection at any time before the above-referenced matter is adjudicated.

PMLP's Response to the Department of Public Utilities' First Set of Information Requests, D.T.C. Docket Number 14-2 is as follows:

DPU-PMLP 1-1 Refer to Comcast of Massachusetts III, Inc.'s Complaint, Exh. 13, "Calculation of PMLP Maximum Lawful Pole Attachment Rates Using 2012 DPU Annual Report Data." Please calculate a pole attachment rate for Solely Owned and Jointly Owned poles as per the Massachusetts Formula. Clearly show the operation of the formula and cite all inputs used by PMLP in the calculation of these rates.

RESPONSE: See attached Excel spreadsheet detailing the PMLP's Pole Attachment Rate utilizing the Massachusetts Formula. This Excel spreadsheet was prepared by Brian Abcunas on behalf of the PMLP who will support this response.

DPU-PMLP 1-2 Refer to PMLP's response to Information Request DPU-PMLP 1-1. Please indicate the source and describe the rationale for the figure that PMLP used for "Normalized Tax Expense".

RESPONSE: PMLP's Tax Expense consists of the pilot payments (payment in lieu of taxes) to the City of Peabody and Town of Lynnfield and those payments are reflected in PMLP's spreadsheet, \$480,000.00 to Peabody and \$15,000.00 to Lynnfield. On behalf of the PMLP, Brian Abcunas will support this response.

DPU-PMLP 1-3 Refer to PMLP's response to Information Request DPU-PMLP 1-1. Please indicate the source and describe the rationale for the figure that PMLP used for "Rate of Return".

RESPONSE: The PMLP is utilizing the five percent (5%) rate for the "Rate of Return". This rate is being utilized because it reflects a fair approximation of the cost of capital for the PMLP in 2012. On behalf of the PMLP, Brian Abcunas will support this response.

DPU-PMLP 1-4 Refer to PMLP's response to Information Request DPU-PMLP 1-1. Please indicate the source and describe the rationale for the figure that PMLP used for "Annual Depreciation for Poles". Provide all underlying calculations in support of this figure.

RESPONSE: The PMLP's Annual Depreciation for Poles in 2012 was initially shown at 3.25%. The actual rate after further review for 2012 is three percent (3%) which was PMLP's Depreciation Rate for that year. On behalf of the PMLP, Brian Abcunas will support this response.

Respectfully Submitted,
Peabody Municipal Light Plant &
Peabody Municipal Lighting Commission,
By their Attorney,




Philip T. Durkin
27 Lowell Street
Peabody, MA 01960
978-406-4222
BBO# 139240

Date: September 19, 2014

CERTIFICATE OF SERVICE

I, Philip T. Durkin, certify that on this day, I forwarded a copy of the foregoing Peabody Municipal Light Plant and Peabody Municipal Lighting Commission's Response to the Department of Public Utilities' First Set of Information Requests, by first-class mail and/or email, to each person designated on the service list in the above-referenced proceeding.


Philip T. Durkin
27 Lowell Street
Peabody, MA 01960
978-406-4222
BBO# 139240

Date: September 19, 2014

PMLP Pole Attachment Rate Calculation Using "Massachusetts Formula"
For DPU Response

9/18/2014

Net Investment Per Pole

A	Total Gross Investment in Pole Plant	\$	9,236,494.00
B	Accumulated Depreciation (Poles)	\$	6,437,402.00
C	Accumulated Deferred Taxes (Poles)		
D	Net Investment in Pole Plant	\$	2,799,092.00
E	Net Investment in Appurtenance (estimated 5% appurtenance factor)	\$	139,954.60
F	Net Investment in Bare Pole Plant	\$	2,659,137.40
G	Number of Pole Equivalents		5743

H	Net Investment Per Bare Pole	\$	463.02
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Carrying Charges

Administrative

I	Administrative Expense	\$	6,999,199.00
J	Total Plant in Service	\$	100,332,414.00
K	Depreciation Reserve for Total Plant in Service	\$	63,248,768.00
L	Accumulated Deferred Taxes		
M	Net Plant in Service	\$	37,083,646.00
N	Administrative Carrying Charge		18.87%

Tax

O	Normalized Tax Expense	\$	495,000.00
P	Total Plant in Service	\$	100,332,414.00
Q	Depreciation Reserve for Total Plant in Service	\$	63,248,768.00
R	Accumulated Deferred Taxes		
S	Net Plant in Service	\$	36,588,646.00
T	Tax Carrying Charge		1.35%

Maintenance

U	Maintenance Expense	estimated \$	1,542,950.00
V	Net Investment in Poles	\$	11,586,918.00
W	Maintenance Carrying Charge		13.32%

Depreciation

X	Annual Depreciation for Poles		3.00%
Y	Gross Investment in Pole Plant	\$	9,236,494.00
Z	Net Investment in Pole Plant	\$	2,799,092.00
AA	Gross / Net Adjustment		330%
BB	Depreciation Carrying Charge		9.90%

Return

CC	Rate of Return		5%
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Allocation of Usable Space

DD	Assumed Cable Attachment Space		1.0
EE	Usage Space		13.5
FF	Space Factor		7.41%

Pole Attachment Rate

GG	Net Investment Per Bare Pole	\$	463.02
HH	Total Carrying Charge		48.44%
II	Usage Factor		7.41%

JJ-SO	Calculated Rate - SO Poles	\$	16.61
JJ-JO	Calculated Rate - JO Poles	SO rate x 0.55 \$	9.14